

that will build on the achievements of the House and bring a tough reform bill to the floor of the Senate next year.

To give you an idea of the structural problems that exist at the Internal Revenue Service, consider the following description of the Service that was done by Paul Light, author of "The Tides of Reform: Making Government Work, 1945-1995."

Just imagine a bureaucracy that goes something like this: an agent reports to a district group manager, who reports to a district group manager, who reports to a branch chief, who reports to an assistant chief of the division, who reports to the assistant district director, who reports to the assistant regional commissioner, who reports to the deputy assistant commissioner, who reports to the assistant commissioner, who reports to the chief operating officer, who reports to the deputy commissioner, and so on.

What we have here, Mr. President, is a layered bureaucracy which implies accountability on paper but which, in reality, is designed by its very nature to be unaccountable.

Consider, Mr. President, the testimony the committee heard from Lynda Willis of the General Accounting Office [GAO].

IRS systems, both manual and automated, have not been designed to capture and report comprehensive information on the use and possible misuse of collection authorities.

IRS cannot readily produce data on the overall use or misuse of its collection enforcement authorities or on the characteristics of affected taxpayers.

In effect, GAO said they couldn't audit IRS because the systems IRS has put in place are designed to ensure that there is no way for IRS personnel to be held accountable for their erroneous actions. There is no way to determine how many times IRS has made a mistake in sending out a collection notice. No way to determine how many complaints have been received. And this is the way the managers at IRS set up the system—set it up so that no one can trace improper behavior.

Mr. President, the committee also heard testimony to the effect that the Problem Resolution Office [PRO], the office designed to resolve taxpayer disputes with IRS is, and I quote one of our witnesses, "utterly useless" in protecting the American taxpayer. The reason the PRO cannot function as designed is because employees at PRO are evaluated for promotions by the same Collection Division management they are supposed to police while assigned to the PRO.

Mr. President, there is no reason that that kind of conflict of interest should exist. I plan on working with the Finance Committee chairman to develop legislation that will fundamentally change the PRO structure to ensure that taxpayers get a fair shake when there's a conflict with the IRS.

Mr. President, the Finance Committee hearings had a profound effect on the American public and on the President of the United States. Shortly after those hearings, and seeing the polls, the President did a 180-degree U-

turn on the recommendations of the IRS Commission and decided to back the House reform legislation creating an independent IRS management board.

That's not the end of this matter. Instead we need a top-to-bottom review of the IRS. In the past, we adopted two taxpayer bill of rights bills which many of us thought would improve taxpayer-IRS interactions. The hearings in the Finance Committee suggest that these bills did little to alleviate tensions between the IRS and the American taxpayer.

That is why the Finance Committee needs to hold further hearings on IRS reform. It has taken decades for the IRS to develop internal procedures that appear to make it unaccountable. We've learned of these problems 6 weeks ago. I am willing to admit that we don't know all the answers, but I know that now is not the time to merely take the House bill, pass it, and tell the public we fixed the problems at IRS. We haven't.

Mr. President, Charles Rossotti is to be admired for his willingness to leave the private sector and take on this challenge at a time when IRS is in serious trouble. I look forward to receiving his recommendations for change at the Service after he has been there a few months. And I am sure his hands-on experience will assist the Finance Committee in drafting a comprehensive IRS reform bill.

Mr. MOYNIHAN. Mr. President, I ask for the yeas and nays on the nomination of Mr. Rossotti.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The yeas and nays were ordered.

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the nomination of Charles Rossotti, of the District of Columbia, to be Commissioner of the Internal Revenue Service?

On this question, the yeas and nays have been ordered and the clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from New York [Mr. D'AMATO], the Senator from North Carolina [Mr. FAIRCLOTH], and the Senator from North Carolina [Mr. HELMS] are necessarily absent.

Mr. BREAUX. I announce that the Senator from Delaware [Mr. BIDEN], the Senator from Kentucky [Mr. FORD], the Senator from Idaho [Mr. HARKIN], the Senator from Nebraska [Mr. KERREY], and the Senator from Maryland [Ms. MIKULSKI] are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 92, nays 0, as follows:

[Rollcall Vote No. 290 Ex.]

YEAS—92

|           |            |               |
|-----------|------------|---------------|
| Abraham   | Feingold   | Mack          |
| Akaka     | Feinstein  | McCain        |
| Allard    | Frist      | McConnell     |
| Ashcroft  | Glenn      | Moseley-Braun |
| Baucus    | Gorton     | Moynihan      |
| Bennett   | Graham     | Murkowski     |
| Bingaman  | Gramm      | Murray        |
| Bond      | Grams      | Nickles       |
| Boxer     | Grassley   | Reed          |
| Breaux    | Gregg      | Reid          |
| Brownback | Hagel      | Robb          |
| Bryan     | Hatch      | Roberts       |
| Bumpers   | Hollings   | Rockefeller   |
| Burns     | Hutchinson | Roth          |
| Byrd      | Hutchison  | Santorum      |
| Campbell  | Inhofe     | Sarbanes      |
| Chafee    | Inouye     | Sessions      |
| Cleland   | Jeffords   | Shelby        |
| Coats     | Johnson    | Smith (NH)    |
| Cochran   | Kempthorne | Smith (OR)    |
| Collins   | Kennedy    | Snowe         |
| Conrad    | Kerry      | Specter       |
| Coverdell | Kohl       | Stevens       |
| Craig     | Kyl        | Thomas        |
| Daschle   | Landrieu   | Thompson      |
| DeWine    | Lautenberg | Thurmond      |
| Dodd      | Leahy      | Torricelli    |
| Domenici  | Levin      | Warner        |
| Dorgan    | Lieberman  | Wellstone     |
| Durbin    | Lott       | Wyden         |
| Enzi      | Lugar      |               |

NOT VOTING—8

|           |        |          |
|-----------|--------|----------|
| Biden     | Ford   | Kerrey   |
| D'Amato   | Harkin | Mikulski |
| Faircloth | Helms  |          |

The nomination was confirmed.

Mr. MOYNIHAN. I move to reconsider the vote.

Mr. LOTT. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

#### LEGISLATIVE SESSION

The PRESIDING OFFICER. Under the previous order, the Senate will now return to legislative session.

#### MORNING BUSINESS

Mr. LOTT. Mr. President, I ask unanimous consent that there now be a period for morning business until 7 p.m., with Senators permitted to speak for up to 5 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### TRIBUTE TO SECRETARY OF THE AIR FORCE SHEILA WIDNALL

Mr. KENNEDY. Mr. President, it is an honor to take this opportunity to pay tribute to Sheila Widnall, the Secretary of the Air Force, who is leaving office at the end of this month to return to the Massachusetts Institute of Technology as a professor of aeronautics and astronautics. In 1993, Secretary Widnall became the first woman to serve as a service Secretary when she assumed her present position as the Secretary of the Air Force, and she has done an outstanding job.

During her distinguished tenure, Secretary Widnall has led the Air Force through a critical period of post-cold-war consolidation and adjustment. Congress and the country are proud of her achievements. She directed a modernization program to shape the future